



CUSTOMER ASSISTANCE: (800) 869-1400  
AIR QUALITY DIVISION: (405) 702-4100  
WEB PAGE: <http://www.deq.state.ok.us>

This form is designed to assist you in documenting whether New Source Performance Standards (NSPS, 40 CFR Part 60) apply to equipment at your facility. NSPS are federal standards that apply to specific categories of sources and emissions units (see attached list). If you construct a new facility and install equipment that is included in the definition of an “affected facility” and the equipment was constructed after the applicability date of the NSPS, that equipment is subject to those standards. Likewise, if you operate a facility with equipment that is included in the definition of an “affected facility” under a NSPS, even though constructed prior to the applicability date of the NSPS, making a physical or operational change at your facility could subject that equipment to NSPS. Becoming subject to an NSPS typically requires that you provide the notifications and perform the initial performance testing as specified in 40 CFR Part 60, Subpart A, as well as comply with all of the provisions of the individual NSPS subpart. See page 6 for notes on completing this form.

ADOPTED 5/9/2003

### Section C: Modification Information

If you make certain changes (i.e., a modification) at a facility with equipment that is included in the definition of an “affected facility” under a NSPS, even though constructed prior to the applicability date of the NSPS, it could subject all or part of that equipment to NSPS. A modification means any physical change in, or change in the method of operation of, an existing facility which increases the amount of any air pollutant (to which a standard applies) emitted into the atmosphere by that facility or which results in the emission of any air pollutant (to which a standard applies) into the atmosphere not previously emitted. The emission rate (expressed in lb/hr) may be calculated using emission factors, material balances, continuous monitoring data or performance tests. You cannot use permit limitations or consider pollution control equipment in the calculations (unless specifically recognized by the emission factors, e.g., AP-42 or a stack test). For each change, i.e., modification, to the facility being proposed you should evaluate whether an emissions increase has occurred and whether that results in a change in NSPS applicability to the equipment being replaced or changed, i.e., modified, as well as any existing equipment. Note that routine maintenance, repair and replacement of equipment components; an increase in the hours of operation; and use of an alternate fuel or raw material if the source was capable of using the alternative fuel or material prior to the date that the individual NSPS subpart became applicable is not considered a modification.

**List specific equipment at the facility, in an NSPS source category, which has been “changed,” i.e. modified.**

Equipment/Type of Change (Add/Replace/Modify/Fuel Change)	Modification Date	Source Cat.	Pollutant	Pre-modification			Post-modification			Emissions Change (lb/hr)
				Basis	Emission Factor	Emissions (lb/hr)	Basis	Emission Factor	Emissions (lb/hr)	
1.										
2.										
3.										
4.										
5.										
6.										
7.										
8.										
9.										
10.										

### Section D: Capital Expense Information

A change to equipment at a facility that, by itself, results in an increase in production rate at an existing facility, and that can be accomplished without a capital expenditure, is not considered a modification. Capital Expenditure means an expenditure for a physical or operational change to an existing facility which exceeds the product of the applicable “annual asset guideline repair allowance percentage” (AAGRAP) specified in the latest edition of Internal Revenue Service (IRS) Publication 534 (table from Dec. ’84 Revision attached) and the existing facility’s basis, as defined by section 1012 of the Internal Revenue Code. However, the total expenditure for a physical or operational change to an existing facility must not be reduced by any “excluded additions” as defined in IRS Publication 534, as would be done for tax purposes. For each piece of equipment identified in Section C where a net emissions increase has occurred, use the following table to determine if a capital expenditure has occurred. Costs should be shown as nominal<sup>1</sup> dollars, i.e., the actual cost of the original facility and the actual current cost of the “change.” The actual cost of the original facility should not be converted to current dollars.

**List specific equipment at the facility, in an NSPS source category, which has been “changed,” i.e. modified.**

Equipment/Type of Change (Add/Replace/Modify/Fuel Change)	Modification Date	Source Category	Facility Cost Basis	AAGRAP	Capital Expense Limit \$	Change Cost	Capital Expense? (Y/N)
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<sup>1</sup> EPA Applicability Determination 9700031, 7/8/1996.

### Section E: Reconstruction Expense Information

Regardless of any change in the emission rate, if you spend more than 50% of the fixed capital costs required to construct an entirely new comparable facility and it is technologically and economically feasible for the facility to comply with the applicable standard, then your facility has been “reconstructed” and is subject to NSPS. Fixed Capital Cost means the capital needed to provide all the depreciable components. The costs of engineering, purchase and installation of major process equipment, contractor fees, instrumentation, auxiliary facilities, buildings and structures must also be included as capital costs. For each piece of equipment identified in Section C, use the following table to determine if a reconstruction has occurred.

**List specific equipment at the facility, in an NSPS source category, which has been “changed,” i.e. modified.**

Equipment/Type of Change (Add/Replace/Modify/Fuel Change)	Existing & Proposed Control Equipment	Modification Date	Source Category	Useful Life	Facility Fixed Capital Cost	50% of the Facility Fixed Capital Cost	Change Cost	Recon- struction? (Y/N)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Section F: Applicability Information**

For each “change,” i.e., modification, identified in Section D & E, you must determine which existing equipment at your facility now becomes subject to NSPS because the modification is the result of a capital expenditure or a reconstruction. This determination depends on the definition of the *affected facility* for a particular NSPS. You must review the particular NSPS to identify when the *affected facility* is defined as a *combination* or *group* of units, rather than individual units. Addition of new equipment or modification of existing equipment in a source category where the *affected facility* is defined as a *combination* or *group* of units makes all of those units now subject to the NSPS. You may use the attached list to help make this determination. However, you should refer to the NSPS for specific details for a particular source category.

**List all equipment at the facility, in the NSPS source category, for which there has been a modification or change in NSPS applicability.**

Equipment/Type of Change (Add/Replace/Modify/Fuel Change)	Modification Date	Source Category	Subject? (Y/N)	NSPS A Notification Made? (Y/N & Date)	NSPS A Performance Test Performed? (Y/N & Date)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

This documentation prepared by:

Printed Name: \_\_\_\_\_ Signature: \_\_\_\_\_ Date: \_\_\_\_\_.

## Notes on Completing the Form

### **Section B: Source Category Information**

It may be convenient to group similar equipment, e.g., 4 conveyors constructed prior to 1983, or 3 tanks less than 10,800 gallons. Typical reasons for specifying that changes to certain equipment are exempt include: modification did not result in a capital expenditure; routine, repair and replacement of components; capacity, size, or production less than the NSPS criteria; fuel change (use of an alternative fuel or raw material that the source was capable of using prior to the applicability date of the NSPS); and addition of pollution control equipment (unless the existing pollution control device is removed or replaced with a unit that is less beneficial to the environment). Note that once an “affected<sup>1</sup> facility” becomes subject to NSPS it is always subject to NSPS.

### **Section C: Modification Information**

Emissions increases are determined by comparing the potential emissions rate, in pounds per hour, prior to and after the physical or operational change, with the unit or facility operating at maximum capacity. An increase is usually determined by comparing the AP-42 emissions factor before and after the change. However, testing may also be done to develop the factors. Note that there are exceptions to modification standards for power facilities and clean coal technologies (See 40 CFR §60.14). Please identify, in column 5, the basis for the factor, e.g., “AP-42” or “stack test.”

### **Section D: Capital Expense Information**

Note that the modification exemption for a change that can be made without a capital expenditure is only allowed when the change, “by itself<sup>2</sup>,” results only in an increase in production. For example, if a change results in an increase in production because of an associated increase in fuel consumption, the capital expenditure process cannot be used to justify an exemption. The “annual asset guideline repair allowance percentage” (AAGRP), taken from the December 1984 edition<sup>3</sup> of IRS Publication 534, is provided in a table attached to this document.

The capital expenditure basis<sup>4</sup>, as well as the facility cost basis<sup>5</sup> is the total depreciable investment (TDI) associated with construction of the affected facility/equipment. The TDI is the sum of the cost for equipment, direct and indirect installation costs, and the cost of site preparation, buildings, etc. The cost of land and working capital are not included in the basis since they are not depreciable assets under IRS rules. The cost basis<sup>6</sup> should be adjusted to reflect capital improvements, casualty losses, and defunct equipment. Depreciation should not be considered.

### **Section E: Reconstruction Expense Information**

Reconstruction only applies to replacement of equipment. Construction of a new affected facility that will supplement<sup>7</sup>, rather than replace an existing affected facility, is subject to a NSPS if constructed after the applicability date.

The reconstruction cost basis, as well as the cost basis for an entirely new comparable facility, is based on fixed<sup>8</sup> capital costs. Fixed capital costs are the total depreciable investment (TDI) associated with construction of the affected facility/equipment. The TDI includes<sup>9</sup> the cost of engineering, purchase and installation of major process components, contractor fees, instrumentation, auxiliary facilities, and building and structures. Note that these may include<sup>10</sup> both internal (in-house), as well as external (contractor) costs. Costs associated with the purchase and installation of air pollution control equipment are only included in the fixed capital cost to the extent that the equipment is required as part of the manufacturing/operating process.

In order to justify that it is economically infeasible<sup>11</sup> for a facility to comply with an applicable NSPS standard, as a result of a reconstruction, EPA has considered \$3,000 per ton to be reasonable. Costs<sup>12</sup> should be based only on those components that make up the “affected facility.”

### **Section F: Applicability Information**

You must review the particular NSPS to identify when the *affected facility* is defined as a *combination* or *group* of units, rather than individual units. You may use the attached list to help make this determination. Note that ***combination*** or ***group*** is bolded in the list. However, you should refer to the NSPS for specific details for a particular source category.

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If you determine that a change you made at your facility does not meet the modification or reconstruction definitions, you should keep the information on file to demonstrate how the determination was made. If it is subsequently found that an error was made and the change was an NSPS modification, the notifications and performance test required under NSPS Subpart A must be made. In addition, the facility must comply with all provisions of the individual subpart. You may also be subject to enforcement action. However, it is to your benefit to self-report such a violation (see OAC 252:4-9-5). Note that an enforcement action does not automatically mean that you will be faced with monetary penalties. If you are unsure as to NSPS applicability you should request an Applicability Determination (AD). An AD is used to determine whether a particular source or operation is subject to the requirements of a rule. The AD fee is \$250, and generally must contain the same information as a regular permit application. In addition, you may contact our Customer Service Division, at 702-9100 in the OKC Metro area, or toll free at 1-800-869-1400, or for specific assistance contact the Air Quality Division at (405) 702-4100.

- <sup>1</sup> EPA Applicability Determination NR115, 10/19/1988.  
<sup>2</sup> EPA Applicability Determination 9700138, 9/5/1997.  
<sup>3</sup> EPA Applicability Determination 9900074, 4/7/1998.  
<sup>4</sup> EPA Applicability Determination 9900074, 4/7/1998.  
<sup>5</sup> EPA Applicability Determination 9700031, 7/8/1996.  
<sup>6</sup> EPA Applicability Determination 9900074, 4/7/1998.  
<sup>7</sup> EPA Applicability Determination 0000102, 8/24/1999.  
<sup>8</sup> EPA Applicability Determination 9800085, 5/11/1998.  
<sup>9</sup> EPA Applicability Determination 9800085, 5/11/1998.  
<sup>10</sup> EPA Applicability Determination 0200048, 9/3/1999.  
<sup>11</sup> EPA Applicability Determination 9700056, 10/20/1994.  
<sup>12</sup> EPA Applicability Determination 9700125, 6/20/1994.

40 CFR PART 60 NSPS SUBPARTS			
Subpart/ Sections	Title	Effective Date	Affected Facility
A 60.1 – 60.19	General Provisions	11/17/75	Except as provided in subparts B and C, the provisions of this part apply to the owner or operator of any stationary source which contains an affected facility, the construction or modification of which is commenced after the date of publication in this part of any standard (or, if earlier, the date of publication of any proposed standard) applicable to that facility. <b>Each</b> flare used to comply with an applicable subpart.
B 60.20 – 60.29	Adoption and Submittal of State Plans for Designated Facilities	11/17/75	The provisions of this subpart apply to States upon publication of a final guideline document under §60.22(a).
C 60.32 – 60.31	Emission Guidelines and Compliance Times	6/20/1996	HMIWI for which construction was commenced on or before June 20, 1996. The provisions of this subpart apply to States upon publication of a final guideline document under §60.22(a).
Cb 60.30b – 60.39b	Municipal Waste Combustors before September 20, 1994	9/20/94	<b>Each</b> municipal waste combustor unit with a combustion capacity greater than 250 tons per day of municipal solid waste for which construction was commenced on or before September 20, 1994.
Cc 60.30c – 60.36c	Municipal Solid Waste Landfills	5/30/91	<b>Each</b> existing MSW landfill for which construction, reconstruction or modification was commenced before May 30, 1991.
Cd 60.30d – 60.32d	Sulfuric Acid Production Units	12/19/95	<b>Each</b> existing "sulfuric acid production unit" as defined in § 60.81(a) of subpart H of this part.
Ce 60.30e – 60.39e	Hospital/Medical/Infectious Waste Incinerators	6/20/96	<b>Each</b> individual HMIWI for which construction was commenced on or before June 20, 1996.
D 60.40 – 60.46	Fossil-Fuel Fired Steam Generators for Which Construction is Commenced after August 17, 1971	8/17/71 or 12/22/76	<b>Each</b> fossil-fuel-fired steam generating unit of more than 73 megawatts heat input rate (250 million Btu per hour). <b>Each</b> fossil-fuel and wood-residue-fired steam generating unit capable of firing fossil fuel at a heat input rate of more than 73 megawatts (250 million Btu per hour). Any facility that commenced construction or modification after August 17, 1971. lignite-fired steam generating units that commenced construction or modification after December 22, 1976.
Da 60.40a – 60.49a	Electric Utility Steam Generating Units for Which Construction Is Commenced After September 18, 1978	9/18/78	<b>Each</b> electric utility steam generating unit: (1) That is capable of combusting more than 73 megawatts (250 million Btu/hour) heat input of fossil fuel (either <b>alone or in combination</b> with any other fuel); (2) For which construction or modification is commenced after September 18, 1978; electric utility combined cycle gas turbines that are capable of combusting more than 73 megawatts (250 million Btu/hour) heat input of fossil fuel in the steam generator. Only

## 40 CFR PART 60 NSPS SUBPARTS

Subpart/ Sections	Title	Effective Date	Affected Facility
			emissions resulting from combustion of fuels in the steam generating unit are subject to this subpart.
Db 60.40b – 60.49b	Industrial-Commercial-Institutional Steam Generating Units	6/19/84	<b>Each</b> steam generating unit that commences construction, modification, or reconstruction after June 19, 1984, and that has a heat input capacity from fuels combusted in the steam generating unit of greater than 29 MW (100 million Btu/hour).
Dc 60.40c – 60.48c	Small Industrial-Commercial-Institutional Steam Generating Units	6/9/89	<b>Each</b> steam generating unit for which construction, modification, or reconstruction is commenced after June 9, 1989 and that has a maximum design heat input capacity of 29 megawatts (MW) (100 million Btu per hour (Btu/hr)) or less, but greater than or equal to 2.9 MW (10 million Btu/hr).
E 60.50 – 60.54	Incinerators	8/17/71	<b>Each</b> incinerator of more than 45 metric tons per day charging rate (50 tons/day), which is the affected facility.
Ea 60.50a – 60.59a	Municipal Waste Combustors before September 20, 1994	After 12/20/89; on or before 9/20/94	<b>Each</b> municipal waste combustor unit with a municipal waste combustor unit capacity greater than 225 megagrams per day (250 tons per day) of municipal solid waste for which (1) construction is commenced after December 20, 1989 and on or before September 20, 1994. (2) Modification or reconstruction is commenced after December 20, 1989 and on or before June 19, 1996.
Eb 60.50b – 60.59b	Municipal Waste Combustors after September 20, 1994	6/19/96	<b>Each</b> municipal waste combustor unit with a combustion capacity greater than 250 tons per day of municipal solid waste for which construction is commenced after September 20, 1994 or for which modification or reconstruction is commenced after June 19, 1996.
Ec 60.50c – 60.58c	Hospital/Medical/Infectious Waste Incinerators after June 20, 1996	Construction after 6/20/96 or modification after 3/16/98	<b>Each</b> individual hospital/medical/infectious waste incinerator (HMIWI) for which construction is commenced after June 20, 1996 or for which modification is commenced after March 16, 1998.
F 60.60 – 60.66	Standard of Performance for Portland Cement Plants	8/17/71	Portland cement plants: Kiln, clinker cooler, raw mill system, finish mill system, raw mill dryer, raw material storage, clinker storage, finished product storage, conveyor transfer points, bagging and bulk loading and unloading systems.
G 60.70 – 60.74	Nitric Acid Plants	8/17/71	<b>Each</b> nitric acid production unit, and any nitric acid production unit that commences construction or modification after August 17, 1971.
H 60.80 – 60.86	Sulfuric Acid Plants	8/17/71	<b>Each</b> sulfuric acid production unit, which is the affected facility.
I 60.90 – 60.93	Asphalt Concrete Plants	6/11/73	<b>Each</b> hot mix asphalt facility, comprised only of any <b>combination</b> of the following: dryers; systems for screening, handling, storing, and weighing hot aggregate; systems for loading, transferring, and storing mineral filler, systems for mixing hot mix asphalt; and the loading, transfer, and storage systems associated with emission control systems.
J 60.100 – 60.109	Petroleum Refineries	6/11/73 or any Claus sulfur recovery plant which commences construction or modification	Fluid catalytic cracking unit catalyst regenerators, fuel gas combustion devices, and all Claus sulfur recovery plants except Claus plants of 20 long tons per day (LTD) or less. The Claus sulfur recovery plant need not be physically located within the boundaries of a petroleum refinery to be an affected facility, provided it processes gases produced within a petroleum refinery Any fluid catalytic cracking unit catalyst regenerator



## 40 CFR PART 60 NSPS SUBPARTS

Subpart/ Sections	Title	Effective Date	Affected Facility
		after 10/4/76	or fuel gas combustion device which commences construction or modification after June 11, 1973, or any Claus sulfur recovery plant of this subpart which commences construction or modification after October 4, 1976.
K 60.110 – 60.113	Storage Vessels for Petroleum Liquids for Which Construction, Reconstruction, or Modification Commenced After June 11, 1973, and Prior to May 19, 1978	7/25/77	<b>Each</b> storage vessel for petroleum liquids which has a storage capacity greater than 151,412 liters (40,000 gallons).
Ka 60.110a – 60.115a	Storage Vessels for Petroleum Liquids for Which Construction, Reconstruction, or Modification Commenced After May 18, 1978, and Prior to July 23, 1984	5/18/78	<b>Each</b> storage vessel with a storage capacity greater than 151,416 liters (40,000 gallons) that is used to store petroleum liquids for which construction is commenced after May 18, 1978.
Kb 60.110b – 60.117b	Volatile Organic Liquid Storage Vessels (Including Petroleum Liquid Storage Vessels) for Which Construction, Reconstruction, or Modification Commenced after July 23, 1984	7/23/84	<b>Each</b> storage vessel with a capacity greater than or equal to 40 cubic meters (m <sup>3</sup> ) that is used to store volatile organic liquids (VOL's) for which construction, reconstruction, or modification is commenced after July 23, 1984.
L 60.120 – 60.123	Secondary Lead Smelters	6/11/73	In secondary lead smelters: Pot furnaces of more than 250 kg (550 lb) charging capacity, blast (cupola) furnaces, and reverberatory furnaces.
M 60.130 – 60.133	Secondary Brass and Bronze Production Plants for which construction or modification commenced after June 11, 1973	7/25/77	In secondary brass or bronze production plants: Reverberatory and electric furnaces of 1,000 kg (2205 lb) or greater production capacity and blast (cupola) furnaces of 250 kg/h (550 lb/h) or greater production capacity.
N 60.140 – 60.144	Primary Emissions from Basic Oxygen Process Furnaces for Which Construction is Commenced after June 11, 1973	6/11/73	<b>Each</b> basic oxygen process furnace.
Na 60.140a – 60.145a	Secondary Emissions from Basic Oxygen Process Steel making Facilities for Which Construction Commenced After Jan. 20, 1983	1/20/83	In an iron and steel plant: top-blown BOPF's and hot metal transfer stations and skimming stations used with bottom-blown or top-blown BOPF's.
O 60.150 – 60.156	Sewage Treatment Plants	6/11/73	<b>Each</b> incinerator that combusts wastes containing more than 10 percent sewage sludge (dry basis) produced by municipal sewage treatment plants, or <b>Each</b> incinerator that charges more than 1000 kg (2205 lb) per day municipal sewage sludge (dry basis).
P 60.160 – 60.166	Primary Copper Smelters	10/16/74	The provisions of this subpart are applicable to the following affected facilities in primary copper smelters: Dryer, roaster, smelting furnace, and copper converter.
Q 60.170 – 60.176	Primary Zinc Smelters	10/16/74	The provisions of this subpart are applicable to the following affected facilities in primary zinc smelters: roaster and sintering machine.
R 60.180 – 60.186	Primary Lead Smelters	10/16/74	Primary lead smelters: sintering machine, sintering machine discharge end, blast furnace, dross reverberatory furnace, electric smelting furnace, and converter.
S 60.190 – 60.195	Primary Aluminum Reduction Plants	10/23/74	Primary aluminum reduction plants to which this subpart applies are potroom groups and anode bake plants.
T 60.200 – 60.204	Phosphate Fertilizer Industry: Wet-Process Phosphoric Acid Plants	10/22/74	<b>Each</b> wet-process phosphoric acid plant having a design capacity of more than 15 tons of equivalent P <sub>2</sub> O <sub>5</sub> feed per calendar day. For the purpose of this subpart, the affected facility includes any <b>combination</b> of: reactors, filters, evaporators, and hot wells.
U 60.210 – 60.214	Phosphate Fertilizer Industry: Superphosphoric Acid Plants	10/22/74	<b>Each</b> superphosphoric acid plant having a design capacity of more than 15 tons of equivalent P <sub>2</sub> O <sub>5</sub>

## 40 CFR PART 60 NSPS SUBPARTS

Subpart/ Sections	Title	Effective Date	Affected Facility
			feed per calendar day. For the purpose of this subpart, the affected facility includes any <b>combination</b> of: evaporators, hot wells, acid sumps, and cooling tanks.
V 60.220 – 60.224	Phosphate Fertilizer Industry: Diammonium Phosphate Plants	10/22/74	<b>Each</b> granular diammonium phosphate plant having a design capacity of more than 15 tons of equivalent P <sub>2</sub> O <sub>5</sub> feed per calendar day. For the purpose of this subpart, the affected facility includes any <b>combination</b> of: reactors, granulators, dryers, coolers, screens, and mills.
W 60.230 – 60.234	Phosphate Fertilizer Industry: Triple Superphosphate Plants	10/22/74	<b>Each</b> triple superphosphate plant having a design capacity of more than 15 tons of equivalent P <sub>2</sub> O <sub>5</sub> feed per calendar day. For the purpose of this subpart, the affected facility includes any <b>combination</b> of: mixers, curing belts (dens), reactors, granulators, dryers, cookers, screens, mills, and facilities which store run-of-pile triple superphosphate.
X 60.240 – 60.244	Phosphate Fertilizer Industry: Granular Triple Superphosphate Storage Facilities	10/22/74	<b>Each</b> granular triple superphosphate storage facility. For the purpose of this subpart, the affected facility includes any <b>combination</b> of: Storage or curing piles, conveyors, elevators, screens and mills.
Y 60.250 – 60.254	Coal Preparation Plants	10/22/74	Coal preparation plants which process more than 181 Mg (200 tons) per day: Thermal dryers, pneumatic coal-cleaning equipment (air tables), coal processing and conveying equipment (including breakers and crushers), coal storage systems, and coal transfer and loading systems.
Z 60.260 – 60.266	Ferroalloy Production Facilities	10/21/74	Electric submerged arc furnaces which produce silicon metal, ferrosilicon, calcium silicon, silicomanganese zirconium, ferrochrome silicon, silvery iron, high-carbon ferrochrome, charge chrome, standard ferromanganese, silicomanganese, ferromanganese silicon, or calcium carbide; and dust-handling equipment.
AA 60.270 – 60.276	Steel Plants: Electric Arc Furnace: Constructed After October 21, 1974 and Before August 17, 1983	after 10/21/74, and on or before 08/17/83	Steel plants that produce carbon, alloy, or specialty steels: electric arc furnaces and dust-handling systems.
Aaa 60.270a – 60.276a	Steel Plants: Electric Arc Furnaces and Argon-Oxygen Decarburization Vessels Constructed After August 7, 1983	08/17/83	Steel plants that produce carbon, alloy, or specialty steels: electric arc furnaces, argon-oxygen decarburization vessels, and dust-handling systems.
BB 60.280 – 60.285	Kraft Pulp Mills	09/24/76	Kraft Pulp Mills: Digester system, brown stock washer system, multiple-effect evaporator system, recovery furnace, smelt dissolving tank, lime kiln, and condensate stripper system. In pulp mills where kraft pulping is combined with neutral sulfite semichemical pulping, the provisions of this subpart are applicable when any portion of the material charged to an affected facility is produced by the kraft pulping operation.
CC 60.290 – 60.296	Glass Manufacturing Plants	06/15/79	<b>Each</b> glass melting furnace is an affected facility to which the provisions of this subpart apply.
DD 60.300 – 60.304	Grain Elevators	08/03/78	<b>Each</b> affected facility at any grain terminal elevator or any grain storage elevator, <b>each</b> truck unloading station, truck loading station, barge and ship unloading station, barge and ship loading station, railcar loading station, railcar unloading station, grain dryer, and all grain handling operations.
EE 60.310 – 60.316	Surface Coating of Metal Furniture	after 11/28/80	<b>Each</b> metal furniture surface coating operation in which organic coatings are applied.

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Subpart/ Sections	Title	Effective Date	Affected Facility
GG 60.330 – 60.335	Stationary Gas Turbines	after 10/03/77	All stationary gas turbines with a heat input at peak load equal to or greater than 10.7 gigajoules (10 million Btu) per hour, based on the lower heating value of the fuel fired.
HH 60.340 – 60.344	Lime Manufacturing Plants	after 05/03/77	Applicable to <b>Each</b> rotary lime kiln used in the manufacture of lime.
KK 60.370 – 60.374	Lead-Acid Battery Manufacturing Plants	after 01/14/80	Any lead-acid battery manufacturing plant that produces or has the design capacity to produce in one day (24 hours) batteries containing an amount of lead equal to or greater than 5.9 Mg (6.5 tons): (1) Grid casting facility, (2) Paste mixing facility, (3) Three-process operation facility, (4) Lead oxide manufacturing facility, (5) Lead reclamation facility, (6) Other lead-emitting operations.
LL 60.380 – 60.386	Metallic Mineral Processing Plants	after 08/24/82	<b>Each</b> crusher and screen in open-pit mines; <b>each</b> crusher, screen, bucket elevator, conveyor belt transfer point, thermal dryer, product packaging station, storage bin, enclosed storage area, truck loading station, truck unloading station, railcar loading station, and railcar unloading station at the mill or concentrator with the following exceptions. All facilities located in underground mines are exempted from the provisions of this subpart. At uranium ore processing plants, all facilities subsequent to and including the beneficiation of uranium ore are exempted from the provisions of this subpart.
MM 60.390 – 60.398	Automobile and Light-Duty Truck Surface Coating	after 10/05/79	Automobile or light-duty truck assembly plants: <b>each</b> prime coat operation, <b>each</b> guide coat operation, and <b>each</b> topcoat operation. Exempted from the provisions of this subpart are operations used to coat plastic body components or all-plastic automobile or light-duty truck bodies on separate coating lines. The attachment of plastic body parts to a metal body before the body is coated does not cause the metal body coating operation to be exempted.
NN 60.400 – 60.404	Phosphate Rock Plants	after 09/21/79	Affected facilities used in phosphate rock plants which have a maximum plant production capacity greater than 3.6 megagrams per hour (4 tons/hr): dryers, calciners, grinders, and ground rock handling and storage facilities, except those facilities producing or preparing phosphate rock solely for consumption in elemental phosphorus production.
PP 60.420 – 60.424	Ammonium Sulfate Manufacture	after 02/04/80	<b>Each</b> ammonium sulfate dryer within an ammonium sulfate manufacturing plant in the caprolactam by-product, synthetic, and coke oven by-product sectors of the ammonium sulfate industry.
QQ 60.430 – 60.435	Graphic Arts Industry: Publication Rotogravure Printing	after 10/28/80	<b>Each</b> publication rotogravure printing press.
RR 60.440 – 60.447	Pressure Sensitive Tape and Label Surface Coating	after 12/30/80	<b>Each</b> coating line used in the manufacture of pressure sensitive tape and label materials.
SS 60.450 – 60.456	Industrial Surface Coating: Large Appliances	12/24/80	<b>Each</b> surface coating operation in a large appliance surface coating line.
TT 60.460 – 60.466	Metal Coil Surface Coating	01/05/81	Facilities in a metal coil surface coating operation: <b>each</b> prime coat operation, <b>each</b> finish coat operation, and <b>each</b> prime and finish coat operation combined when the finish coat is applied wet on wet over the prime coat and both coatings are cured simultaneously.
UU	Asphalt Processing and Asphalt Roofing	11/18/80	<b>Each</b> saturator and <b>each</b> mineral handling and storage

## 40 CFR PART 60 NSPS SUBPARTS

Subpart/ Sections	Title	Effective Date	Affected Facility
60.470 – 60.474	Manufacture		facility at asphalt roofing plants; and <b>each</b> asphalt storage tank and <b>each</b> blowing still at asphalt processing plants, petroleum refineries, and asphalt roofing plants.
VV 60.480 – 60.489	Equipment Leaks of VOC in the Synthetic Organic Chemicals Manufacturing Industry	01/05/81	Affected facilities in the synthetic organic chemicals manufacturing industry: The <b>group of all equipment</b> (defined in §60.481) within a process unit is an affected facility.
WW 60.490 – 60.496	Beverage Can Surface Coating Industry	11/26/80	<b>Each</b> exterior base coat operation, <b>each</b> overvarnish coating operation, and <b>each</b> inside spray coating operation.
XX 60.500 – 60.506	Bulk Gasoline Terminals	12/17/80	The affected facility to which the provisions of this subpart apply is <b>the total of all</b> the loading racks at a bulk gasoline terminal which deliver liquid product into gasoline tank trucks.
AAA 60.530 – 60.539b	New Residential Wood Heaters	07/01/88	<b>Each</b> wood heater manufactured on or after July 1, 1988, or sold at retail on or after July 1, 1990.
BBB 60.540 – 60.548	Rubber Tire Manufacturing Industry	01/20/83	Following affected facilities in rubber tire manufacturing plants: <b>each</b> undertread cementing operation, <b>each</b> sidewall cementing operation, <b>each</b> tread end cementing operation, <b>each</b> bead cementing operation, <b>each</b> green tire spraying operation, <b>each</b> Michelin-A operation, <b>each</b> Michelin-B operation, and <b>each</b> Michelin-C automatic operation.
DDD 60.560 – 60.566	Volatile Organic Compound (VOC) Emissions from the Polymer Manufacturing Industry	After 09/30/87 or after 01/10/89	The provisions of this subpart apply to affected facilities involved in the manufacture of polypropylene, polyethylene, polystyrene, or poly (ethylene terephthalate) as defined in §60.561 of this subpart. The affected facilities designated below for polypropylene and polyethylene are <b>inclusive of all equipment</b> used in the manufacture of these polymers, beginning with raw materials preparation and ending with product storage, and cover all emissions emanating from such equipment.
FFF 60.580 – 60.585	Flexible Vinyl and Urethane Coating and Printing	01/18/83	<b>Each</b> rotogravure printing line used to print or coat flexible vinyl or urethane products.
GGG 60.590 – 60.593	Equipment Leaks of VOC in Petroleum Refiners	01/04/83	(1) The provisions of this subpart apply to affected facilities in petroleum refineries; (2) A compressor is an affected facility; (3) The <b>group of all the equipment</b> (defined in §60.591) within a process unit is an affected facility.
HHH 60.600 – 60.604	Synthetic Fiber Production Facilities	11/23/82	<b>Each</b> solvent-spun synthetic fiber process that produces more than 500 Mg (551 ton) of fiber per year.
III 60.610 – 60.618	Volatile Organic Compound (VOC) Emissions from the Synthetic Organic Chemical Manufacturing Industry (SOCMI) Air Oxidation Unit Processes	10/21/83	(1) <b>Each</b> air oxidation reactor not discharging its vent stream into a recovery system. (2) Each <b>combination</b> of an air oxidation reactor and the recovery system into which its vent stream is discharged. (3) Each <b>combination</b> of two or more air oxidation reactors and the common recovery system into which their vent streams are discharged.
JJJ 60.620 – 60.625	Petroleum Dry Cleaners	12/14/82	Facilities located at a petroleum dry cleaning plant with a total manufacturers' rated dryer capacity equal to or greater than 38 kilograms (84 pounds): Petroleum solvent dry cleaning dryers, washers, filters, stills, and settling tanks.
KKK 60.630 – 60.636	Equipment Leaks of VOC From Onshore Natural Gas Processing Plants	01/20/84	The <b>group of all equipment</b> except compressors (defined in §60.631) within a process unit is an affected facility: a compressor station, dehydration unit, sweetening unit, underground storage tank, field

## 40 CFR PART 60 NSPS SUBPARTS

Subpart/ Sections	Title	Effective Date	Affected Facility
			gas gathering system, or liquefied natural gas unit.
LLL 60.640 – 60.648	Onshore Natural Gas Processing; SO <sub>2</sub> Emissions	01/20/84	Facilities that process natural gas: <b>each</b> sweetening unit, and <b>each</b> sweetening unit followed by a sulfur recovery unit.
NNN 60.660 – 60.668	Volatile Organic Compound (VOC) Emissions From Synthetic Organic Chemical Manufacturing Industry (SOCMI) Distillation Operations	12/30/83	(1) <b>Each</b> distillation unit not discharging its vent stream into a recovery system. (2) Each <b>combination</b> of a distillation unit and the recovery system into which its vent stream is discharged. (3) Each <b>combination</b> of two or more distillation units and the common recovery system into which their vent streams are discharged.
OOO 60.670 – 60.676	Nonmetallic Mineral Processing Plants	08/31/83	Facilities in fixed or portable nonmetallic mineral processing plants: <b>each</b> crusher, grinding mill, screening operation, bucket elevator, belt conveyor, bagging operation, storage bin, enclosed truck or railcar loading station.
PPP 60.680 – 60.685	Wool Fiberglass Insulation Manufacturing Plants	02/07/84	<b>Each</b> rotary spin wool fiberglass insulation manufacturing line.
QQQ 60.690 – 60.699	VOC Emissions From Petroleum Refinery Wastewater Systems	05/04/87	Facilities located in petroleum refineries: an individual drain system; an oil-water separator; an aggregate facility.
RRR 60.700 – 60.708	VOC Emissions from Synthetic Organic Chemical Manufacturing Industry (SOCMI) Reactor Processes	06/29/90	(1) <b>Each</b> reactor process not discharging its vent stream into a recovery system. (2) Each <b>combination</b> of a reactor process and the recovery system into which its vent stream is discharged. (3) Each <b>combination</b> of two or more reactor processes and the common recovery system into which their vent streams are discharged.
SSS 60.710 – 60.718	Magnetic Tape Coating Facilities	01/22/86	<b>Each</b> coating operation; and <b>each</b> piece of coating mix preparation equipment.
TTT 60.720 – 60.726	Industrial Surface Coating: Surface Coating of Plastic Parts for Business Machines	01/08/86	<b>Each</b> spray booth in which plastic parts for use in the manufacture of business machines receive prime coats, color coats, texture coats, or touch-up coats.
UUU 60.730 – 60.737	Calciners and Dryers in Mineral Industries	04/23/86	<b>Each</b> calciner and dryer at a mineral processing plant.
VVV 60.740 – 60.748	Polymeric Coating of Supporting Substrates Facilities	04/30/87	<b>Each</b> coating operation and any onsite coating mix preparation equipment used to prepare coatings for the polymeric coating of supporting substrates.
WWW 60.750 – 60.759	Municipal Solid Waste (MSW) landfills	05/30/91	<b>Each</b> municipal solid waste landfill.
AAAA 60.1000 – 60.1465	Small Municipal Waste Combustion Units for Which Construction is Commenced After August 30, 1999 or for Which Modification or Reconstruction is Commenced After June 6, 2001	06/06/2001	New source performance standards for new small municipal waste combustion units.
BBBB 60.1500 – 60.1940	Emission Guidelines and Compliance Times for Small Municipal Waste Combustion Units Constructed on or Before August 30, 1999	12/06/2001	Emission guidelines and compliance schedules for the control of emissions from existing small municipal waste combustion units
CCCC 60.2000 – 60.2265	Commercial and Industrial Solid Waste Incineration Units for Which Construction Is Commenced After November 30, 1999 or for Which Modification or Reconstruction Is Commenced on or After June 1, 2001	06/01/2001	New source performance standards for commercial and industrial solid waste incineration (CISWI) units.
DDDD 60.2500 – 60.2875	Emissions Guidelines and Compliance Times for Commercial and Industrial Solid Waste Incineration Units that Commenced Construction On or Before November 30, 1999	12/03/2001	Emission guidelines and compliance schedules for the control of emissions from commercial and industrial solid waste incineration (CISWI) units.

**NSPS Guideline Classes (Reproduced from IRS Publication 534, 12/'84 Revision)**

Asset Guide- line Class	Description of assets included	Asset depreciation range (in years)			Annual asset guideline repair allowance in percent
		Lower limit	Asset guideline period (mid- point life)	Upper limit	
00.11	Office Furniture, Fixtures, and Equipment: Includes furniture and fixtures that are not a structural component of a building. Includes such assets as desks, files, safes, and communications equipment. Does not include communications equipment that is included in other classes.	8	10	12	2
00.12	Information Systems: Includes computers and their peripheral equipment used in administering normal business transactions and the maintenance of business records, their retrieval and analysis Information systems are defined as 1) Computers: A computer is a programmable electronically activated device capable of accepting information, applying prescribed processes to the information, and supplying the results of these processes with or without human intervention. It usually consists of a central processing unit containing extensive storage, logic, arithmetic, and control capabilities Excluded from this category are adding machines, electronic desk calculators etc., and other equipment described in class 00.13. 2) Peripheral equipment consists of the auxiliary machines which are designed to be placed under control of the central processing unit. Nonlimiting examples are: Card readers, card punches, magnetic tape feeds, high speed printers, optical character readers, tape cassettes, mass storage units, paper tape equipment, keypunches, data entry devices teleprinters, terminals, tape drives, disc drives, disc files, disc packs, visual image projector tubes; card sorters, plotters, and collators. Peripheral equipment may be used on-line or off-line. Does not include equipment that is an integral part of other capital equipment that is included in other classes of economic activity, i.e., computers used primarily for process or production control, switching, channeling, and automating distributive trades and services such as point of sale (POS) computer systems.	5	6	7	7.5
00.13	Data Handling Equipment; except Computers: Includes only typewriters, calculators adding and accounting machines, copiers, and duplicating equipment	5	6	7	15
00.21	Airplanes (airframes and engines), except those used in commercial or contract carrying of passengers or-freight, and all helicopters (airframes and engines)	5	6	7	14
00.22	Automobiles, Taxis	2.5	3	3.5	16.5
00.23	Buses	7	9	11	11.5
00.241	Light General Purpose Trucks: Includes trucks for use over the road (actual weight less than 13,030 pounds)	3	4	5	16.5
00.242	Heavy General Purpose Trucks: Includes heavy general purpose trucks, concrete ready mix-trucks, and ore trucks, for use over the road (actual unloaded weight 13,000 pounds or more)	5	6	7	10
00.25	Railroad Cars and Locomotives, except those owned by railroad transportation companies	12	15	18	8
00.26	Tractor Units for Use Over-The-Road	3	4	5	16.5
00.27	Trailers and Trailer-Mounted Containers	5	6	7	10
00.28	Vessels, Barges, Tugs, and Similar Water Transportation Equipment, except those used in marine construction.	14.5	18	21.5	6
00.3	Land Improvements: Includes improvements directly to or added to land, whether such improvements are section 1245 property or section 1250 property, provided such improvements are depreciable. Examples of such assets might include sidewalks, roads, canals, waterways drainage facilities, sewers (not including municipal sewers in Class 51), wharves and docks bridges fences, landscaping shrubbery, or radio and television transmitting towers Does not include land improvements that are explicitly included in any other class and buildings and structural components as defined in section i.48-l(e) of the regulations. Excludes public utility initial clearing and grading land improvements as specified in Rev. Rul. 72-403, 1972-2 C.B. 102.				
00.4	Industrial Steam and Electric Generation and/or Distribution Systems: Includes assets, whether such assets are section 1245 property or 1250 property, providing such assets are depreciable, used in the production and/or distribution of electricity with rated total capacity in excess of 500 Kilowatts and/or assets used in the production and/or distribution of steam with rated total capacity in excess of 12,500 pounds per hour for use by the taxpayer in its industrial manufacturing process or plant activity and not ordinarily available for sale to others. Does not include buildings and structural components as	17.5	22	26.5	2.5

### NSPS Guideline Classes (Reproduced from IRS Publication 534, 12/'84 Revision)

Asset Guide- line Class	Description of assets included	Asset depreciation range (in years)			Annual asset guideline repair allowance in percent
		Lower limit	Asset guideline period (mid- point life)	Upper limit	
	defined in section 1.48-lfe) of the regulations. Assets used to generate and/or distribute electricity or steam of the type described above, but of lesser rated capacity, are not included, but are included in the appropriate manufacturing equipment classes elsewhere specified. Also includes electric generating and steam distribution assets; which may utilize steam produced by a waste reduction and resource recovery plant, used by the taxpayer in its industrial manufacturing process or plant activity. Steam and chemical recovery boiler systems used for the recovery and regeneration of chemicals used in manufacturing, with rated capacity in excess of that described above, with specifically related distribution and return systems are not included but are included in appropriate manufacturing equipment classes elsewhere specified. An example of an excluded steam and chemical recovery boiler system is that used in the pulp and paper manufacturing equipment d asses elsewhere specified. An example of an excluded steam and chemical recovery boiler system is that used in the pulp and paper manufacturing industry.				
01.1	<b>Agriculture:</b> Includes machinery and equipment, grain bins, and fences but no other land improvements, that are used in the production of crops or plants, vines; and trees; livestock; the operation of farm dairies, nurseries, greenhouses, sod farms, mushroom cellars, cranberry bogs, apiaries, and fur farms; the performance of agriculture, animal husbandry, and horticultural services.	8	10	12	11
01.11	Cotton Ginning Assets	9.5	12	14.5	5.5
01.21	Cattle, Breeding or Dairy	5.5	7	8.5	
01.23	Hogs, Breeding	2.5	3	3.5	
01.24	Sheep and Goats, Breeding	4	5	6	
01.3	Farm buildings except structures included in Class 01.4	20	25	30	5
10.0	<b>Mining</b> Includes assets used in the mining and quarrying of metallic and nonmetallic minerals (including sand, gravel, stone, and day) and the milling, beneficiation and other primary preparation of such materials.	8	10	12	6.5
13.0	<b>Offshore Drilling:</b> Includes assets used in offshore drilling for oil and gas such as floating, self-propelled and other drilling vessels, barges, platforms, and drilling equipment and support vessels such as tenders, barges, towboats and crew boats. Excludes dl and gas production assets.	6	7.5	9	3
13.1	<b>Drilling of Oil and Gas Wells:</b> Includes assets used in the drilling of onshore oil and gas wells and the provision of geophysical and other exploration services; and the provision of such oil and gas field services as chemical treatment, plugging and abandoning of wells and cementing or perforating well casings. Does not include assets used in the performance of any of these activities and services by integrated petroleum and natural gas producers for their own account.	5	6	7	10
13.2	<b>Exploration for and Production of Petroleum and Natural Gas Deposits:</b> Includes assets used by petroleum and natural gas producers for drilling of veils and production of petroleum and natural gas, including gathering pipelines and related storage facilities Also includes petroleum and natural gas offshore transportation facilities used by producers and others consisting of platforms [other than drilling platforms classified in Class 13.0), compression or pumping equipment, and gathering and transmission lines to the first onshore transshipment facility The assets used in the first onshore transshipment facility are also included and consist of separation equipment (used for separation of natural gas, liquids, and in Class 49.23), and liquid holding or storage facilities (other than those classified in Class 49.25). Does not include support vessels.	11	14	17	4.5
13.3	<b>Petroleum Refining:</b> Includes assets used for the distillation, fractionation, and catalytic cracking of crude petroleum into gasoline and its other components.	13	16	19	7
15.0	<b>Construction:</b> Includes assets used in construction by general building, special trade, heavy and marine construction contractors, operative and investment builders, real estate	5	6	7	9

### NSPS Guideline Classes (Reproduced from IRS Publication 534, 12/'84 Revision)

Asset Guide- line Class	Description of assets included	Asset depreciation range (in years)			Annual asset guideline repair allowance in percent
		Lower limit	Asset guideline period (mid- point life)	Upper limit	
	subdivides and developers, and others except railroads.				
20.1	Manufacture of Grain and Grain Mill Products: Includes assets used in the production of flours, cereals, livestock feeds, and other grain and grain mill products.	13.5	17	20.5	6
20.2	Manufacture of Sugar and Sugar Products: Includes assets used in the production of raw sugar, syrup, or finished sugar from sugar cane or sugar beets.	14.5	18	21.5	4.5
20.3	Manufacture of Vegetable Oils and Vegetable Oil Products: Includes assets used in the production of oil from vegetable materials and the manufacture of related vegetable oil products.	14.5	18	21.5	3.5
20.4	Manufacture of Other Food and Kindred Products: Includes assets used in the production of foods and beverages not included in classes 20.1, 20.2 and 20.3.	9.5	12	14.5	5.5
20.5	Manufacture of Food and Beverages Special Handling Devices: Includes assets defined as specialized materials handling devices such as returnable pallets, palletized containers and fish processing equipment including boxes, baskets, carts; and flaking trays used in activities as defined in classes 20.1, 20.2, 20.3 and 20.4. Does not include general purpose small tools such as wrenches and drills, both hand and power-driven, and other general purpose equipment such as conveyors, transfer equipment, and materials handling devices.	3	4	5	20
21.0	Manufacture of Tobacco and Tobacco Products: Includes assets used in the production of cigarettes, cigars, smoking and chewing tobacco, snuff, and other tobacco products.	12	15	18	5
22.1	Manufacture of Knitted Goods: Includes assets used in the production of knitted and netted fabrics and lace. Assets used in yarn preparation, bleaching, dyeing, printing, and other similar finishing processes, texturing, and packaging, are elsewhere classified.	6	7.5	9	7
22.2	Manufacture of Yarn, Thread, and Woven Fabric: Includes assets used in the production of spun yarns including the preparing, blending, spinning, and twisting of fibers in to yarns and threads, the preparation of yarns such as testing, warping, and winding, the production of covered elastic yarn and thread, cordage, woven fabric, tire fabric, braided fabric, twisted jute for packaging, mattresses, pads, sheets, and industrial belts, and the processing of textile mill waste to recover fibers, flocks, and shoddies. Assets used to manufacture carpets, man-made fibers, and nonwovens, and assets used in texturing, bleaching, dyeing, printing, and other similar finishing processes, are elsewhere classified.	9	11	13	16
22.3	Manufacture of Carpets and Dyeing, Finishing, and Packaging of Textile Products and Manufacture of Medical and Dental Supplies: Includes assets used in the production of carpets, rugs, mats, woven carpet backing, chenille, and other tufted products; and assets used in the joining together of backing with carpet yarn or fabric. Includes assets used in washing, scouring, bleaching, dyeing, printing, drying, and similar finishing processes applied to textile fabric yarns, threads, and other textile goods. Includes assets used in the production and packaging of textile products, other than apparel, by creasing, forming, trimming, cutting, and sewing, such as the preparation of carpet and fabric samples, or similar joining together processes (other than the production of scrim reinforced paper products and laminated paper products) such as the sewing and folding of hosiery and panty hose, and the creasing, folding, trimming, and cutting of fabrics to produce nonwoven products, such as disposable diapers and sanitary products. Also includes assets used in the production of medical and dental supplies other than drugs and medicines. Assets used in the manufacture of nonwoven carpet backing, and hard surface floor covering such as tile, rubber, and cork, are elsewhere classified.	7	9	11	15
22.4	Manufacture of Textile Yarns: Includes assets used in the processing of yarns to impart bulk and/or stretch properties to the yarn. The principal machines involved are false twist, draw, beam-to-beam, and stuffer	6.5	8	9.5	7



### NSPS Guideline Classes (Reproduced from IRS Publication 534, 12/'84 Revision)

Asset Guide- line Class	Description of assets included	Asset depreciation range (in years)			Annual asset guideline repair allowance in percent
		Lower limit	Asset guideline period (mid- point life)	Upper limit	
	box texturing equipment and related high-speed twistors and winders Assets, as described above, which are used to further process man-made fibers are elsewhere classified when located in the same plant in an integrated operation with man-made fiber producing assets. Assets used to manufacture man-made fibers and assets used in bleaching, dyeing, printing, and other similar finishing processes, are elsewhere classified.				
22.5	<p>Manufacture of Nonwoven Fabrics:</p> <p>Includes assets used in the production of nonwoven fabrics, felt goods including felt hats, padding, batting, wadding, oakum, and fillings, from new materials and from textile mill waste. Nonwoven fabrics are defined as fabrics (other than reinforced and laminated composites consisting of nonwovens and other products) manufactured by bonding natural and/or synthetic fibers and/or filaments by means of induced mechanical interlocking, fluid entanglement, die meal adhesion, thermal or solvent reaction, or by combination thereof other than natural hydration bonding as occurs with natural cellulose fibers. Such means include resin bonding, web bonding, and melt bonding. Specifically includes assets used to make flocked and needle punched products other than carpets and rugs. Assets, as described above, which are used to manufacture nonwovens are elsewhere classified when located in the same plant in an integrated operation with man-made fiber producing assets. Assets used to manufacture man-made fibers and assets used in bleaching, dyeing, printing, and other similar finishing processes, are elsewhere classified.</p>	8	10	12	15
23.0	<p>Manufacture of Apparel and Other Finished Products:</p> <p>Includes assets used in the production of clothing and fabricated textile products by the cutting and sewing of woven fabrics, other textile products; and furs; but does not include assets used in the manufacture of apparel from rubber and leather.</p>	7	9	11	7
24.1	<p>Cutting of Timber.</p> <p>Includes logging machinery and equipment and road building equipment used by logging and sawmill operators and pulp manufacturers for their own account.</p>	5	6	7	10
24.2	<p>Sawing of Dimensional Stock from Logs:</p> <p>Includes machinery and equipment installed in permanent or well established sawmills.</p>	8	10	12	6.5
243	<p>Sawing of Dimensional Stock-from Logs:</p> <p>Includes machinery and equipment in sawmills characterized by temporary foundations and a lack, or minimum amount, of lumber handling, drying, and residue disposal equipment and facilities.</p>	5	6	7	10
24.4	<p>Manufacture of Wood Products, and Furniture:</p> <p>Includes assets used in the production of plywood, hardboard, flooring, veneers, furniture, and other wood products; including the treatment of poles and timber.</p>	8	10	12	6.5
26.1	<p>Manufacture of Pulp and Paper:</p> <p>Include assets for pulp materials handling and storage, pulp mill processing, bleach processing paper and paperboard manufacturing, and on-line finishing. Includes pollution control assets and all land improvements associated with the factory site or production process such as effluent ponds and canals, provided such improvements are depreciable but does not include buildings and structural components as defined in section 1.48-1(e)(1) of the regulations. Includes steam and chemical recovery boiler systems, with any rated capacity, used for the recovery and regeneration of chemicals used in manufacturing. Does not include assets used either in pulpwood logging, or in the manufacture of hardboard.</p>	10.5	13	15.5	10
26.2	<p>Manufacture of Converted Paper, Paperboard, and Pulp Products:</p> <p>Includes assets used for modification, or remanufacture of paper and pulp into converted products, such as paper coated off the paper machine, paper bags, paper boxes, cartons and envelopes. Does not include assets used for manufacture of nonwovens that are elsewhere classified.</p>	8	10	12	15
27.0	<p>Printing, Publishing, and Allied Industries:</p> <p>Includes assets used in printing by one or more processes, such as letter-press; lithography, gravure, or screen; the performance of services for the printing trade, such as bookbinding, typesetting, engraving, photo-engraving, and electrotyping; and the publication of</p>	9	11	13	5.5

### NSPS Guideline Classes (Reproduced from IRS Publication 534, 12/'84 Revision)

Asset Guide- line Class	Description of assets included	Asset depreciation range (in years)			Annual asset guideline repair allowance in percent
		Lower limit	Asset guideline period (mid- point life)	Upper limit	
	newspapers, books, and periodicals.				
28.0	<p>Manufacture of Chemicals and Allied Products:</p> <p>Includes assets used to manufacture basic organic and inorganic chemicals; chemical products to be used in further manufacture, such as synthetic fibers and plastics materials; and finished chemical products. Includes assets used to further process man-made fibers, to manufacture plastic film, and to manufacture nonwoven fabrics, when such assets are located in the same plant in an integrated operation with chemical products producing assets. Also includes assets used to manufacture photographic supplies, such as film, photographic paper, sensitized photographic paper, and developing chemicals. Includes all land improvements associated with plant site or production processes, such as effluent ponds and canals, provided such land improvements are depreciable but does not include buildings and structural components as defined in section 1.48-1 (e) of the regulations. Does not include assets used in the manufacture of finished rubber and plastic products or in the production of natural gas products, butane, propane, and by-products of natural gas production plants.</p>	7.5	9.5	11.5	12.5
30.1	<p>Manufacture of Rubber Products:</p> <p>Includes assets used for the production of products from natural, synthetic, or reclaimed rubber, gutta percha, balata, or gutta siak, such as tires, tubes; rubber footwear, mechanical rubber goods, heels and soles, flooring, and rubber sundries; and in the recapping, rebuilding, and rebuilding of tires.</p>	11	14	17	5
30.11	<p>Manufacture of Rubber Products Special-Tools and Devices:</p> <p>Includes assets defined as special tools, such as jigs, dies, mandrels, molds, lasts, patterns; specially containers; pallets, shells; and tire melds, and accessory parts such as rings and insert plates used in activities as defined in class 30.1. Does not include tire building drums and accessory parts and general purpose small tools such as wrenches and drills, both power and hand-driven, and other general purpose equipment such as conveyors and transfer equipment.</p>	3	4	5	
30.2	<p>Manufacture of Finished Plastic Products:</p> <p>Includes assets used in the manufacture of plastics products and the molding of primary plastics for the trade. Does not include assets used in the manufacture of basic plastics materials nor the manufacture of phonograph records.</p>	9	11	13	5.5
30.21	<p>Manufacture of Finished Plastic Products-Special Tools:</p> <p>Includes assets defined as special tools; such as jigs, dies, fixtures, molds; patterns; gauges; and specialty transfer and shipping devices; used in activities as defined in class 30.2. Special tools are specifically designed for the production or processing of particular parts and have no significant utilitarian value and cannot be adapted to further or different use after changes or improvements are made in the model design of the particular part produced by the special tools. Does not include general purpose small tools such as wrenches and drills, both hand and power-driven, and other general purpose equipment such as conveyors, transfer equipment, and materials handling devices.</p>	3	3.5	4	5.5
31.0	<p>Manufacture of Leather and Leather Products:</p> <p>Includes assets used in the tanning, currying, and finishing of hides and skins; the processing of fur pelts; and the manufacture of finished leather products, such as footwear, belting, apparel, and luggage.</p>	9	11	13	5.5
32.1	<p>Manufacture of Glass Products:</p> <p>Includes assets used in the production of flat, blown, or pressed products of glass; such as float and window glass, glass containers, glassware and fiberglass. Does not include assets used in the manufacture of lenses.</p>	11	14	17	12
32.11	<p>Manufacture of Glass Products-Special Tools:</p> <p>Includes assets defined as special tools such as molds; patterns, pallets; and specialty transfer and shipping devices such as steel racks to transport automotive glass^ used in activities as defined in class 32.1. Special tools are specifically designed for the production or processing of particular parts and have no significant utilitarian value and cannot be adapted to further or different use after changes or improvements are made in the model design of the particular part produced by the special tools. Does not include general purpose small tools such as wrenches and drills, both hand and power-driven, and other</p>	2	2.5	3	10

### NSPS Guideline Classes (Reproduced from IRS Publication 534, 12/'84 Revision)

Asset Guide- line Class	Description of assets included	Asset depreciation range (in years)			Annual asset guideline repair allowance in percent
		Lower limit	Asset guideline period (mid- point life)	Upper limit	
	general purpose equipment such as conveyors; transfer equipment, and materials handling devices.				
32.2	Manufacture of Cement Includes assets used in the production of cement, but does not include assets used in the manufacture of concrete and concrete products nor in any mining or extraction process.	16	20	24	3
32.3	Manufacture of Other Stone and Clay Products: Includes assets used in the manufacture of products from materials in the form of clay and stone, such as brick, tile, and pipe; pottery and related products; such as vitreous-china, plumbing fixtures earthenware and ceramic insulating materials; and also includes assets used in manufacture of concrete and concrete products Does not include assets used in any mining or extraction processes.	12	15	18	4.5
33.2	Manufacture of Primary Nonferrous Metals: Includes assets used in the smelting, refining, and electrolysis of nonferrous metals from ore, pig, or scrap, the rolling, drawing, and alloying of nonferrous metals; the manufacture of castings, forgings, and other basic products of nonferrous metals; and the manufacture of nails, spikes, structural shapes, tubing, wire, and cable.	11	14	17	4.5
33.21	Manufacture of Primary Nonferrous Metals Special Tools: Includes assets defined as special tools such as dies jigs, maids, patterns, fixtures, gauges, and drawings concerning such special tools used in the activities as defined in class 33.2, Manufacture of Primary Nonferrous Metals. Special tools are specifically designed for the production or processing of particular products or parts and have no significant utilitarian value and cannot be adapted to further or different use after changes or improvements are made in the model design of the particular part produced by the special tools. Does not include general purpose small tools such as wrenches and drills, tooth hand and power-driven, and other general purpose equipment such as conveyers, transfer equipment, and materials handling devices. Rolls, mandrels and refractories are not included in class 33.21 but are included in class 33.2.	5	6.5	8	4
33.3	Manufacture of Foundry Products: Includes assets used in the casting of iron and steel, including related operations such as molding and coremaking. Also includes assets used in the finishing of castings and pattern making when performed at the foundry, all special tools and related land improvements.	11	14	17	18
33.4	Manufacture of Primary Steel Mill Products: Includes assets used in the smelting, reduction, and refining of iron and steel from ore, pig, or scrap; the rolling, draining and alloying of steel; the manufacture of nails, spikes, structural shapes, tubing, wire, and cable. Includes assets used by steel service centers, ferrous metal forges and assets used in coke production, regardless of ownership. Also includes related land improvements and all special tools used in the above activities.	12	15	18	18
34.0	Manufacture of Fabricated Metal Products: Includes assets used in the production of metal cans, tinware, fabricated structural metal products, metal stampings, and other ferrous and nonferrous metal and wire products not elsewhere classified. Does not include assets used to manufacture non-electric heating apparatus.	9.5	12	14.5	6
34.01	Manufacture of Fabricated Metal Products Special Tools: Includes assets defined as special tools such as dies, jigs, molds, patterns, fixtures, gauges and returnable containers and drawings concerning such special tools used in the activities as defined in class 34.0. Special tools are specifically designed for the production or processing of particular machine components, products, or parts, and have no significant utilitarian value and cannot be adapted to further or different use after changes or improvements are made in the model design of the particular part produced by the special tools. Does not include general small tools such as wrenches and drills, both hand and power-driven, and other general purpose equipment such as conveyors, transfer equipment, and materials handling devices.	2.5	3	3.5	3.5
35.0	Manufacture of Electrical and Non-Electrical Machinery and Other Mechanical Products:	8	10	12	11

### NSPS Guideline Classes (Reproduced from IRS Publication 534, 12/'84 Revision)

Asset Guide- line Class	Description of assets included	Asset depreciation range (in years)			Annual asset guideline repair allowance in percent
		Lower limit	Asset guideline period (mid- point life)	Upper limit	
	Includes assets used to manufacture or rebuild finished machinery and equipment and replacement parts thereof such as machine tools, general industrial and special industry machinery, electrical power generation, transmission, and distribution systems, space heating, cooling, and refrigeration systems, commercial and home appliances, farm and garden machinery, construction machinery, mining and oil field machinery, internal combustion engines (except those elsewhere classified), turbines (except those that power airborne vehicles), batteries, lamps and lighting fixtures, carbon and graphite products, and electromechanical and mechanical products including business machines, instruments, watches and clocks, vending and amusement machines, photographic equipment, medical and dental equipment and appliances, and ophthalmic goods. Includes assets used by manufacturers or rebuilders of such finished machinery and equipment in activities elsewhere classified such as the manufacture of castings, forgings, rubber and plastic products, electronic subassemblies or other manufacturing activities if the interim products are used by the same manufacturer primarily in the manufacture, assembly, or rebuilding of such finished machinery and equipment. Does not include assets used in mining, assets used in the manufacture of primary ferrous and nonferrous metals, assets included in class O.11 through O.4 and assets elsewhere classified.				
36.0	<p>Manufacture of Electronic Components, Products, and Systems:</p> <p>Includes assets used in the manufacture of electronic communication, computation, instrumentation and control systems, including airborne applications, also includes assets used in the manufacture of electronic products such as frequency and amplitude modulated transmitters and receivers, electronic switching stations, television cameras, video recorders, record players and tape recorders, computers and computer peripheral machines and electronic instruments watches, and clocks also includes assets used in the manufacture of components, provided their primary use is products and systems defined above such as semiconductors, electron tubes, capacitors, coils, resistors, printed circuit substrates, switches, harness cables, lasers, fiber optic devices, and magnetic media devices. Specifically excludes assets used to manufacture electronic products and components, photocopiers, typewriters, postage meters and other electromechanical and mechanical business machines and instruments that are elsewhere classified.</p>	5	6	7	8
37.11	<p>Manufacture of Motor Vehicles:</p> <p>Includes assets used in the manufacture and assembly of finished automobiles, trucks, trailers, motor homes, and buses. Does not include assets used in mining, printing and publishing, production of primary metals, electricity, or steam or the manufacture of glass, industrial chemicals, batteries, or rubber products, which are classified elsewhere. Includes assets used in manufacturing activities elsewhere classified other than those excluded above, where such activities are incidental to and an integral part of the manufacture and assembly of finished motor vehicles such as the manufacture of parts and subassemblies of fabricated metal products, electrical equipment, textiles, plastics, leather, and foundry and forging operations. Does not include any assets not classified in manufacturing activity classes, e.g., does not include any assets classified in asset guideline classes 00.11 through 00.4. Activities will be considered incidental to the manufacture and assembly of finished motor vehicles only if 75 percent or more of the value of the products produced under one roof are used for the manufacture and assembly of finished motor vehicles. Parts that are produced as a normal replacement stock complement in connection with the manufacture and assembly of finished motor vehicles are considered used for the manufacture assembly of finished motor vehicles. Does not include assets used in the manufacture of component parts if these assets are used by taxpayers not engaged in the assembly of finished motor vehicles</p>	9.5	12	14.5	9.5
37.12	<p>Manufacture of Motor Vehicles Special Tools:</p> <p>Includes assets defined as special tools, such as jigs, dies, fixtures, molds, patterns, gauges, and specialty transfer and shipping devices, owned by manufacturers of finished motor vehicles and used in qualified activities as defined in class 37.11. Special tools are specifically designed for the production or processing of particular motor vehicle components and have no significant utilitarian value, and cannot be adapted to further or different use, after changes or improvements are made in the model design of the particular part produced by the special tools. Does not include general purpose small tools such as wrenches and drills, both hand and power-driven, and other general purpose equipment</p>	2.5	3	3.5	12.5

### NSPS Guideline Classes (Reproduced from IRS Publication 534, 12/'84 Revision)

Asset Guide- line Class	Description of assets included	Asset depreciation range (in years)			Annual asset guideline repair allowance in percent
		Lower limit	Asset guideline period (mid- point life)	Upper limit	
	such as conveyors, transfer equipment, and materials handling devices.				
37.2	<b>Manufacture of Aerospace Products:</b> Includes assets used in the manufacture and assembly of airborne vehicles and their component parts including hydraulic, pneumatic, electrical, and mechanical systems. Does not include assets used in the production of electronic airborne detection, guidance, control, radiation, computation, test, navigation, and communication equipment or the components thereof.	8	10	12	7.5
37.31	<b>Ship and Boat Building Machinery and Equipment:</b> Includes assets used in the manufacture and repair of ships, boats, caissons, marine drilling rigs, and special fabrications not included in asset classes 37.32 and 37.33. Specifically includes all manufacturing and repairing machinery and equipment, including machinery and equipment used in the operation of assets included in asset class 37.32. Excludes buildings and their structural components.	9.5	12	14.5	8.5
37.32	<b>Ship and Boat Building Dry Docks and Land Improvements:</b> Includes assets used in the manufacture and repair of ships, boats, caissons, marine drilling rigs, and special fabrications not included in asset classes 37.31 and 37.33. Specifically includes floating and fixed dry docks, ship basins, graving docks, shipways, piers, and all other land improvements such as water, sewer, and electric systems. Excludes buildings and their structural components.	13	16	19	2.5
37.33	<b>Ship and Boat Building Special Tools:</b> Includes assets defined as special tools such as dies, jigs, molds, patterns, fixtures, gauges, and drawings concerning such special tools used in the activities defined in classes 37.31 and 37.32. Special tools are specifically designed for the production or processing of particular machine components, products, or parts, and have no significant utilitarian value and cannot be adapted to further or different use after changes or improvements are made in the model design of the particular part produced by the special tools. Does not include general purpose small tools such as wrenches and drills, both hand and power-driven, and other general purpose equipment such as conveyors, transfer equipment, and materials handling devices.	5	6.5	8	0.5
37.41	<b>Manufacture of Locomotives:</b> Includes assets used in building or rebuilding railroad locomotives (including mining and industrial locomotives). Does not include assets of railroad transportation companies or assets of companies which manufacture components of locomotives but do not manufacture finished locomotives.	9	11.5	14	7.5
37.42	<b>Manufacture of Railroad Cars:</b> Includes assets used in building or rebuilding railroad freight or passenger cars (including rail transit cars). Does not include assets of railroad transportation companies or assets of companies which manufacture components of railroad cars but do not manufacture finished railroad cars.	9.5	12	14.5	5.5
39.0	<b>Manufacture of Athletic, Jewelry, and Other Goods:</b> Includes assets used in the production of jewelry; musical instruments; toys and sporting goods; motion picture and television films and tapes; and pens, pencils, office and art supplies, brooms, brushes, caskets, etc.  <b>Railroad Transportation:</b> Classes with the prefix 40 include the assets identified below that are used in the commercial and contract carrying of passengers and freight by rail. Assets of electrified railroads will be classified in a manner corresponding to that set forth below for railroads not independently operated as electric lines. Excludes the assets included in classes with the prefix beginning CQ1 and OQ2 above, and also excludes any non-depreciable assets included in Interstate Commerce Commission accounts enumerated for this class.	9.5	12	14.5	5.5
40.1	<b>Railroad Machinery and Equipment</b> Includes assets classified in the following Interstate Commerce Commission accounts: Roadway accounts: (16) Station and office buildings (freight handling machinery and equipment only) (25) TOFC/CCFC terminals (freight handling machinery and equipment only) (26) Communication systems (27) Signals and	11	14	17	16.5

**NSPS Guideline Classes (Reproduced from IRS Publication 534, 12/'84 Revision)**

Asset Guide- line Class	Description of assets included	Asset depreciation range (in years)			Annual asset guideline repair allowance in percent
		Lower limit	Asset guideline period (mid- point life)	Upper limit	
	interlockers (37) Roadway machines (44) Shop machinery Equipment accounts: (52) Locomotives (53) Freight train cars (54) Passenger train cars (57) Work equipment				
40.2	Railroad Structures and Similar Improvements: Includes assets classified in the following Interstate Commerce Commission road accounts: (6) Bridges, trestles, and culverts (7) Elevated structures (13) Fences, snowsheds, and signs (16) Station and office buildings (stations and other operating structures only) (17) Roadway buildings (18) Water stations (19) Fuel stations (20) Shops and enginehouses (25) TOFC/COFC terminals (operating structures only) (31) Power transmission systems (35) Miscellaneous structures (39) Public improvements construction	24	30	36	5
40.3	Railroad Wharves and Docks: Includes assets classified in the following Interstate Commerce accounts: (23) Wharves and docks (24) Coal and ore wharves	16	20	24	5.5
40.51	Railroad Hydraulic Electric Generating Equipment	40	50	60	1.5
40.52	Railroad Nuclear Electric Generating Equipment	16	20	24	3
40.53	Railroad Steam Electric Generating Equipment	22.5	28	33.5	2.5
40.54	Railroad Steam, Compressed Air, and Other Power Plant Equipment	22.5	28	33.5	7.5
41.0	Motor Transport Passengers: Includes assets used in the urban and interurban commercial and contract carrying of passengers by road, except the transportation assets included in classes with the prefix 00.2	6.5	8	9.5	11.5
42.0	Motor Transport Freight: Includes assets used in the commercial and contract carrying of freight by road, except the transportation assets included in classes with the prefix 00.2	6.5	8	9.5	11
44.0	Water Transportation: Includes assets used in the commercial and contract carrying of freight and passengers by water except the transportation assets included in classes with the prefix 00.2. Includes all related land improvements	16	20	24	8
45.0	Air Transport: Includes assets (except helicopters) used in commercial and contract carrying of passengers and freight by air. For purposes of section 1.167(a)-11(d)(2)(iv)(a) of the regulations, expenditures for "repair, maintenance rehabilitation, or improvement," shall consist of direct maintenance expenses (irrespective of airworthiness provisions or charges as defined by Civil Aeronautics Board uniform accounts 5200, maintenance burden (exclusive of expenses pertaining to maintenance buildings and improvements) as defined by Civil Aeronautics Board accounts 5300, and expenditures which are not "excluded additions" as defined in section 1.167(a)-11(d)(2)(vi) of the regulations and which would be charged to property and equipment accounts in the Civil Aeronautics Board uniform system of accounts	9.5	12	14.5	15
45.1	Air Transport (restricted): Includes each asset described in the description of class 45.0 which was held by the taxpayer on April 15, 1976, or is acquired by the taxpayer pursuant to a contract which was, on April 15, 1976, and at all times thereafter, binding on the taxpayer. This criterion of classification based on binding contract concept is to be applied in the same manner as under the general rules expressed in section 49(b)(1), (4), (5) and (8) of the Code	5	6	7	15
46.0	Pipeline Transportation: Includes assets used in the private, commercial, and contract carrying of petroleum gas and other products by means of pipes and conveyors. The trunk lines and related storage facilities of integrated petroleum and natural gas producers are included in this class. Excludes initial clearing and grading land improvements as specified in Rev. Rul. 72-403, 1972-2; C.B. 102, but includes all other related land improvements	17.5	22	26.5	3
48.11	Telephone Communications: Includes the assets classified below and that are used in the provision of commercial and contract telephonic services such as: Telephone Central Office Buildings:	36	45	54	1.5

**NSPS Guideline Classes (Reproduced from IRS Publication 534, 12/'84 Revision)**

Asset Guide- line Class	Description of assets included	Asset depreciation range (in years)			Annual asset guideline repair allowance in percent
		Lower limit	Asset guideline period (mid- point life)	Upper limit	
	Includes assets intended to house central office equipment, as defined in Federal Communications Commission Part 31 Account No 212 whether section 1245 or section 1250 property.				
48.12	Telephone Central Office Equipment: Includes central office switching and related equipment as defined in Federal Communications Commission Part 31 Account No 221		18		
48.13	Telephone Station Equipment: Includes such station apparatus and connections as teletypewriters, telephones, booths, private exchanges, and comparable equipment as defined in Federal Communications Commission Part 31 Account Nos. 231, 232, and 234.	8	10	12	10
48.14	Telephone Distribution Plant: Includes such assets as pole lines, cable, aerial wire, underground conduits, and comparable equipment, and related land improvements as defined in Federal Communications Commission Part 31 Account Nos. 241, 242.1, 242.2, 242.3, 242.4, 243, and 244	28	35	42	2
48.2	Radio and Television Broadcastings: Includes assets used in radio and television broadcasting, except transmitting towers Telegraph, Ocean Cable, and Satellite Communications (TOCSC) Includes communications-related assets used to provide domestic and international radio-telegraph, ocean-cable, and satellite communications services; also includes related land improvements	5	6	7	10
48.31	TOCSC-Electric Power Generating and Distribution Systems: Includes assets used in the provision of electric power by generation, modulation, rectification, channelization, control, and distribution. Does not include these assets when they are installed on customer's premises.	15	19	23	
48.32	TOCSC-High Frequency Radio and Microwave Systems: Includes assets such as transmitters and receivers, antenna supporting structures, antennas, transmission lines from equipment to antenna, transmitter cooling systems, and control and amplification equipment. Does not include cable and long-line systems.	10.5	13	15.5	
48.33	TOCSC-Cable and Long-line Systems: Includes assets such as transmission lines, pole lines, ocean cables, buried cable and conduit, repeaters, repeater stations, and other related assets. Does not include high frequency radio or microwave systems.	21	26.5	32	
48.34	TOCSC-Central Office Control Equipment: Includes assets for general control, switching, and monitoring of communications signals including electromechanical switching and channeling apparatus, multiplexing equipment patching and monitoring facilities, in-house cabling, teleprinter equipment, and associated site improvements.	13	16.5	20	
48.35	TOCSC-Computerized Switching, Channeling, and Associated Control Equipment Includes central office switching computers, interfacing computers, other associated specialized control equipment, and site improvements	8.5	10.5	12.5	
48.36	TOCSC-Satellite Ground Segment Property: Includes assets such as fixed earth station equipment, antennas, satellite communications equipment, and interface equipment used in satellite communications Does not include general purpose equipment or equipment used in satellite space segment property.	8	10	12	
48.37	TOCSC-Satellite Space Segment Property: Includes satellites and equipment used for telemetry, tracking, control, and monitoring when used in satellite communications.	6.5	8	9.5	
48.38	TOCSC-Equipment Installed on Customer's Premises: Includes assets installed on customer's premises such as computers terminal equipment, power generation and distribution systems, private switching center, teleprinters, facsimile equipment and other associated and related equipment	8	10	12	
48.39	TOCSC-Support and Service Equipment:	11	13.5	16	

**NSPS Guideline Classes (Reproduced from IRS Publication 534, 12/'84 Revision)**

Asset Guide- line Class	Description of assets included	Asset depreciation range (in years)			Annual asset guideline repair allowance in percent
		Lower limit	Asset guideline period (mid- point life)	Upper limit	
	Includes assets used to support but not engage in communications. Includes store, warehouse and shop tools, and test and laboratory assets.				
48.41	Cable Television (CATV): Includes communications-related assets used to provide cable television community antenna television services Does not include assets used to provide subscribers with two-way communications services CATV-Headend: Includes assets such as towers, antennas, preamplifiers, converters, modulation equipment, and program non-duplication systems. Does not include head end buildings and program origination assets	9	11	13	5
48.42	CATV-Subscriber Connection and Distribution Systems: Includes assets such as trunk and feeder cable, connecting hardware, amplifiers, power equipment, passive devices, directional taps, pedestals, pressure taps, drop cables, matching transformers, multiple set connector equipment, and converters.	8	10	12	5
48.43	CATV-Program Origination: Includes assets such as cameras, film chains, video tape recorders, lighting, and remote location equipment excluding vehicles. Does not include buildings and their structural components.	7	9	11	9
48.44	CATV Service and Test: Includes assets such as oscilloscopes, field strength meters, spectrum analyzers, and cable testing equipment, but does not include vehicles	7	8.5	10	2.5
48.45	CATV Microwave Systems: Includes assets such as towers, antennas, transmitting and receiving equipment, and broad band microwave assets is used in the provision of cable television services. Does not include assets used in the provision of common carrier services.	7.5	9.5	11.5	2
49.11	Electric, Gas, Water, and Steam, Utility Services: Includes assets used in the production, transmission and distribution of electricity, gas, steam, or water for sale including related land improvements, such as dams, flumes, canals, and waterways.	40	50	60	1.5
49.12	Electric Utility Nuclear Production Plant: Includes assets used in the nuclear power production and electricity for sale and related land improvements. Does not include nuclear fuel assemblies.	16	20	24	3
48.121	Electric Utility Nuclear Fuel Assemblies: Includes initial core and replacement core nuclear fuel assemblies (i.e., the composite of fabricated nuclear fuel and container) when used in a boiling water, pressurized water, or high temperature gas reactor used in the production of electricity. Does not include nuclear fuel assemblies used in broader reactors.	4	5	6	
49.13	Electric Utility Steam Production Plant: Includes assets used in the steam power production of electricity for sale, combustion turbines operated in a combined cycle with a conventional steam unit and related land improvements. Also includes package balers, electric generators and related assets such as electricity and steam distribution systems as used by a waste reduction and resource recovery plant if the steam or a electricity is normally for sale to others.	22.5	28	33.5	5
49.14	Electric Utility Transmission and Distribution Plant Includes assets used in the transmission and distribution of electricity for sale and related land improvements. Excludes initial clearing and related land improvements as specified in Rev. Rul. 72-403, 1972-2 C.B. 102.	24	30	36	4.5
49.15	Electric Utility Combustion Turbine Production Plant: Includes assets used in the production of electricity for sale by the use of such prime movers as jet engines, combustion turbines, diesel engines, gasoline engines, and other internal combustion engines, their associated power turbines and/or generators, and related land improvements. Does not include combustion turbines operated in a combined cycle with a conventional steam unit	16	20	24	4
49.21	Gas Utility Distribution Facilities:	28	35	42	2



### NSPS Guideline Classes (Reproduced from IRS Publication 534, 12/'84 Revision)

Asset Guide- line Class	Description of assets included	Asset depreciation range (in years)			Annual asset guideline repair allowance in percent
		Lower limit	Asset guideline period (mid- point life)	Upper limit	
	Includes gas water heaters and gas conversion equipment installed by utility on customers' premises on a rental basis				
49.221	Gas Utility Manufactured Gas Production Plants: Includes assets used in the manufacture of gas having chemical and/or physical properties which do not permit complete interchangeability with domestic natural gas. Does not include gas-producing systems and related systems used in waste reduction and resource recovery plants which are elsewhere classified.	24	30	36	2
49.222	Gas Utility Substitute Natural Gas (SHG) Production Plant (naphtha or lighter hydrocarbon feedstocks): Includes assets used in the catalytic conversion of feedstocks or naphtha or lighter hydrocarbons to a gaseous fuel which is completely interchangeable with domestic natural gas.	11	14	17	4.5
49.223	Substitute Natural Gas-Coal Gasification Includes assets used in the manufacture and production of pipe inequality gas from coal using the basic Lurgi process with advanced methanation. Includes all process plant equipment and structures used in this coal gasification process and all utility assets such as cooling systems, water supply and treatment facilities, and assets used in the production and distribution of electricity and steam for use by the taxpayer in a gasification plant and attendant coal mining site processes but not for assets used in the production and distribution of electricity and steam for sale to others. Also includes all other related land improvements. Does not include assets used in the direct mining and treatment of coal prior to the gasification process itself.	14.5	18	21.5	15
49.23	Natural Gas Production Plant	11	14	17	4.5
49.24	Gas Utility Trunk Pipelines and Related Storage Facilities: Excluding initial clearing and grading land improvements as specified in Rev. Rul. 72-4Q	17.5	22	26.5	3
49.25	Liquefied Natural Gas Plant Includes assets used in the liquefaction, storage, and regasification of natural gas including loading and unloading connections, instrumentation equipment and controls, pumps, vaporizers and odorizers, tanks, and related land improvements. Also includes pipeline interconnections with gas transmission lines and distribution systems and marine terminal facilities	17.5	22	26.5	4.5
49.3	Water Utilities: Includes assets used in the gathering, treatment, and commercial distribution of water.	40	50	60	1.5
49.4	Central Steam Utility Production and Distribution: Includes assets used in the production and distribution of steam for sale. Does not include assets used in waste reduction and resource recovery plants which are elsewhere classified.	22.5	28	33.5	2.5
49.5	Waste Reduction and Resource Recovery Plants: Includes assets used in the conversion of refuse <i>or</i> other solid waste or biomass to heat or to a solid, liquid, or gaseous fuel. Also includes all process plant equipment and structures at the site used to receive, handle, collect, and process refuse or other solid waste or biomass in a waterwall combustion system, oil or gas pyrolysis system or refuse derived fuel system to create hot water, gas, steam and electricity. Includes material receiver and support assets used in refuse or solid refuse <i>a-</i> solid waste receiving, collecting, handling, sorting, shredding, classifying, and separation systems. Does not include any package balers, or electric generators and related assets such as electricity, hot water, steam and manufactured gas production plants classified in classes OQ4, 49.13, 49.221, and 49.4. Does include, however, all other utilities such as water supply and treatment facilities, ash handling and other related land improvements of a waste reduction and resource recovery plant.	8	10	12	15
57.0	Distributive Trades and Services: Includes assets used in wholesale and retail trade, and personal and professional services. Includes section 1245 assets used in marketing petroleum and petroleum products	7	9	11	8
57.1	Distributive Trades and Services Billboard, Service Station Buildings and Petroleum Marketing Land Improvements: Includes section 1250 assets, including service station buildings and depreciable land	16	20	24	5

**NSPS Guideline Classes (Reproduced from IRS Publication 534, 12/'84 Revision)**

Asset Guide- line Class	Description of assets included	Asset depreciation range (in years)			Annual asset guideline repair allowance in percent
		Lower limit	Asset guideline period (mid- point life)	Upper limit	
	improvements, whether section 1245 property or section 1250 property, used in the marketing of petroleum and petroleum products, but not including any of these facilities related to petroleum and natural gas trunk pipelines. Includes car wash buildings and related land improve merits. Includes billboards, whether such assets are section 1245 property or section 1250 property. Excludes all other land improvements, buildings and structural components as defined in section 1.48-1(e) of the regulations. See Gas station <i>convenience stores</i> in chapter 3.				
79.0	Recreation: Includes assets used in the provision of entertainment services on payment of a fee or admission charge, as in the operation of bowling alleys, billiard and pod establishments, theaters, concert halls, and miniature golf courses. Does not include amusement and theme parks and assets which consist primarily of specialized land improvements or structures, such as golf courses, sports stadium, race tracks, ski slopes, and buildings which house the assets used in entertainment services.	8	10	12	6.5
80.0	Theme and Amusement Parks: Includes assets used in the provision of rides, attractions, and amusement in activities defined as theme and amusement parks, arid includes appurtenances associated with a ride, attraction, amusement or theme setting within the park such as ticket booths, facades, shop interiors, and props, special purpose structures, and buildings other than warehouses, administration buildings, hotels, and motels. Includes all land improvements for or in support of park activities (e.g. parking lots, sidewalks, waterways, bridges, fences, landscaping, etc.), arid support functions (e.g., food and beverage retailing, souvenir vending and other nonlodging accommodations) if owned by the park and provided exclusively for the benefit of park patrons. Theme and amusement parks are defined as combinations of amusements, rides, and attractions which are permanently situated on park land and open to the public for the price of admission. This guideline class is a composite of all assets used in this industry except transportation equipment (general purpose trucks, cars, airplanes, etc., which are included in asset guideline classes with the prefix 00.2), assets used in the provision of administrative services (asset classes with the prefix OQ1) and warehouses, administration buildings, hotels and motels.	10	12.5	15	12.5

**SELECTED REPAIR ALLOWANCE PERCENTAGES**

<b>Class</b>	<b>Assets Used in the Manufacture of:</b>	<b>AAGRAP</b>	<b>Basis</b>
00.4	Industrial Steam & Electric Generation	2.5	EPA AD NS06, 10/7/89
10.0	Mining (including non-metallic mineral processing)	6.5	EPA AD 9600005 7/1/94
26.1	Manufacture of Pulp and Paper	10.0	EPA AD 9700031 7/8/96
32.2	Manufacture of Cement (including hot mix asphalt)	3.0	EPA VI, R. Barrett, 3/20/03
33.4	Manufacture of Primary Steel Mill Products	18.0	EPA AD 9900058 12/16/97
49.13	Electric Utility Steam Production	5.0	EPA AD NS06, 10/7/89